



# State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 1211 Middlesex Borough - County of Middlesex

Introduced

Municode: 1211

Filename: 1211\_fbi\_2017.xlsm

Website: www.middlesexboro-nj.gov

Phone Number:

732-356-7400

Mailing Address:

1200 Mountain Ave

Email the UFB if not using Outlook

Municipality: Middlesex

State: NJ

Zip: 08846

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald	J	DiMura	12/31/2019	<a href="mailto:rdimura@middlesexboro-nj.gov">rdimura@middlesexboro-nj.gov</a>

## Chief Administrative Officer

Brandon		Goldberg		<a href="mailto:bgoldberg@middlesexboro-nj.gov">bgoldberg@middlesexboro-nj.gov</a>
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## Chief Financial Officer

Denise		Biancamano		<a href="mailto:dbiancamano@middlesexboro-nj.gov">dbiancamano@middlesexboro-nj.gov</a>
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## Municipal Clerk

Kathleen		Anello		<a href="mailto:kanello@middlesexboro-nj.gov">kanello@middlesexboro-nj.gov</a>
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## Registered Municipal Accountant

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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Madden	12/31/2017	<a href="mailto:jmadden@middlesexboro-nj.gov">jmadden@middlesexboro-nj.gov</a>
Jack		Mikolajczyk	12/31/2017	<a href="mailto:jmikolajczyk@middlesexboro-nj.gov">jmikolajczyk@middlesexboro-nj.gov</a>
Robert		Schueler	12/31/2018	<a href="mailto:rschueler@middlesexboro-nj.gov">rschueler@middlesexboro-nj.gov</a>
Patrick		Corley	12/31/2018	<a href="mailto:pcorley@middlesexboro-nj.gov">pcorley@middlesexboro-nj.gov</a>
Daniel		Parenti	12/31/2019	<a href="mailto:dparenti@middlesexboro-nj.gov">dparenti@middlesexboro-nj.gov</a>
Kevin		Dotey	12/31/2019	<a href="mailto:kdotey@middlesexboro-nj.gov">kdotey@middlesexboro-nj.gov</a>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	2.393	\$11,869,410.80	28.87%	\$2,521.04	Municipal Purpose Tax	ACTUAL	\$12,221,626.42
Municipal Library	0.094	\$468,935.61	1.14%	\$99.03	Municipal Library	ACTUAL	\$484,987.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	4.752	\$23,225,281.00	56.49%	\$5,006.26	Local School District	ESTIMATED	\$23,643,288.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.034	\$5,124,072.71	12.46%	\$1,089.33	County Purposes	ESTIMATED	\$5,124,072.72
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.086	\$424,802.65	1.03%	\$90.60	County Open Space	ESTIMATED	\$424,802.64
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	8.359	\$41,112,502.77	100.00%	\$8,806.26	Total ESTIMATED amount to be raised by taxes		\$41,898,776.78
Total Taxable Valuation as of October 1, 2016 \$495,358,900.00					Revenue Anticipated, Excluding Tax Levy		7,093,590.58
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		18,925,204.00
Current Year Average Residential Assessment \$105,350.68					Total Non-Municipal Tax Levy		\$29,192,163.36
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$41,023,776.78
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$858,588.49
Prior Year Current Year % Change (+/-)					Total Amount to be Raised by Taxes		\$41,882,365.27
2.393 2.464 2.97%					% of Tax Collections used to Calculate RUT		97.95%
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year Current Year % Change (+/-) \$ Change (+/-)					Tax Collections - ACTUAL as of Prior Year		
\$11,869,410.80 \$12,221,626.42 2.97% \$352,215.62					Total Tax Revenue, Collections CY 2016		40,773,289.51
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2016		41,510,703.28
Prior Year Current Year % Change (+/-) \$ Change (+/-)					% of Taxes Collected, CY 2016		98.22%
\$2,521.04 \$2,595.84 2.97% \$74.80					Delinquent Taxes - December 31, 2016		\$701,809.59
Sheet UFB-1							

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	35.54%	\$575,163.94	\$1,618,212.06	\$2,193,376.00	\$2,038,376.00		\$155,000.00					
08	Local Revenue	21.81%	\$369,915.68	\$1,695,934.48	\$2,065,850.16	\$1,693,340.16		\$372,510.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,779,814.00	\$1,779,814.00	\$1,779,814.00		\$0.00					
08	Uniform Construction Code Fees	-0.17%	(\$645.00)	\$373,645.00	\$373,000.00	\$373,000.00		\$0.00					
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00		\$0.00					
10	Public and Private Revenue	-95.83%	(\$1,605,899.02)	\$1,675,785.02	\$69,886.00	\$69,886.00		\$0.00					
08	Other Special Items	125.38%	\$261,000.07	\$208,174.35	\$469,174.42	\$469,174.42		\$0.00					
15	Receipts from Delinquent Taxes	2.19%	\$13,911.00	\$636,089.00	\$650,000.00	\$650,000.00		\$0.00					
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.97%	\$352,215.62	\$11,869,410.80	\$12,221,626.42	\$12,221,626.42		\$0.00					
07	Minimum Library Tax	3.42%	\$16,051.39	\$468,935.61	\$484,987.00	\$484,987.00		\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
	Total	-0.09%	(\$18,286.32)	\$20,346,000.32	\$20,327,714.00	\$19,800,204.00	\$0.00	\$527,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	7.00	10.00	47.25%	\$484,100.00	\$1,024,472.00	\$1,508,572.00	\$1,129,885.00			\$378,687.00					
21 Land-Use Administration	0.00	3.00	47.27%	\$49,465.00	\$104,635.00	\$154,100.00	\$154,100.00								
22 Uniform Construction Code	1.00	6.00	3.42%	\$5,250.00	\$153,450.00	\$158,700.00	\$158,700.00								
23 Insurance	0.00	0.00	10.34%	\$282,150.00	\$2,727,600.00	\$3,009,750.00	\$3,009,750.00								
25 Public Safety	32.00	1.00	8.61%	\$314,892.05	\$3,659,342.95	\$3,974,235.00	\$3,974,235.00								
26 Public Works	19.00	9.00	0.17%	\$2,750.00	\$1,631,658.00	\$1,634,408.00	\$1,634,408.00								
27 Health and Human Services	1.00	5.00	50.75%	\$74,850.00	\$147,475.00	\$222,325.00	\$152,439.00	\$69,886.00							
28 Parks and Recreation	6.00	3.00	41.60%	\$189,150.00	\$454,730.00	\$643,880.00	\$627,380.00	\$16,500.00							
29 Education (including Library)	3.00	12.00	3.42%	\$16,051.39	\$468,935.61	\$484,987.00	\$484,987.00								
30 Unclassified	0.00	0.00	-3.29%	(\$12,600.00)	\$382,889.00	\$370,289.00	\$370,289.00								
31 Utilities and Bulk Purchases	0.00	0.00	-4.92%	(\$123,270.40)	\$2,503,900.40	\$2,380,630.00	\$2,380,630.00								
32 Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00								
35 Contingency	0.00	0.00	0.00%	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00								
36 Statutory Expenditures	0.00	0.00	6.76%	\$84,138.00	\$1,244,828.00	\$1,328,966.00	\$1,313,366.00			\$15,600.00					
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	0.00	0.00%	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00								
43 Court and Public Defender	2.00	3.00	10.85%	\$19,349.00	\$178,299.00	\$197,648.00	\$197,648.00								
44 Capital	0.00	0.00	23.08%	\$15,000.00	\$65,000.00	\$80,000.00	\$80,000.00								
45 Debt	0.00	0.00	-0.77%	(\$18,911.66)	\$2,462,635.66	\$2,443,724.00	\$2,310,501.00			\$133,223.00					
46 Deferred Charges	0.00	0.00	169.85%	\$229,738.70	\$135,261.30	\$365,000.00	\$365,000.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$875,000.00	\$875,000.00	\$875,000.00								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	71.00	52.00	8.61%	\$1,612,102.08	\$18,715,611.92	\$20,327,714.00	\$19,713,818.00	\$86,386.00	\$0.00	\$527,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	161	\$5,695,800.00	1.15%
2 Residential	4,190	\$390,244,000.00	78.67%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	199	\$33,895,600.00	6.83%
4B Industrial	147	\$55,790,200.00	11.25%
4C Apartments	5	\$9,851,200.00	1.99%
5A/5B Railroad	22	\$0.00	0.00%
6A/6B Business Personal Property	1	\$591,061.00	0.12%
Total	4,725	\$496,067,861.00	100.00%

Average Ratio (%), Assessed to True Value	35.22%
Equalized Valuation, Taxable Properties	\$1,408,483,421.35

Total # of property tax appeals filed in 2016	County Tax Board	13.00
	State Tax Court	8.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2016	\$11,577.23
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$12,332,500.00	35.75%
15B Other Schools	1	\$1,179,100.00	3.42%
15C Public Property	220	\$15,446,100.00	44.77%
15D Church and Charities	11	\$3,246,300.00	9.41%
15E Cemeteries & Graveyards	2	\$18,300.00	0.05%
15F Other Exempt	18	\$2,278,800.00	6.61%
Total	267	\$34,501,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.95%
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### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	12,000.00	\$12,000.00	N/A	N/A	N/A	N/A
Supervisory Staff (Department Heads & Managers)	8.00	3.00	874,274.00	\$775,560.00	N/A	\$55,840.00	\$42,874.00	N/A
Police Officers (Including Superior Officers)	30.00	0.00	3,718,575.00	\$2,992,836.00	\$235,500.00	\$299,283.00	\$190,956.00	
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	N/A	N/A	N/A	N/A
All Other Union Employees not listed above	30.00	0.00	2,038,985.00	\$1,721,457.00	\$76,950.00	\$123,945.00	\$116,633.00	N/A
All Other Non-Union Employees not listed above	7.00	24.00	849,374.00	\$785,675.00	N/A	\$47,140.00	\$16,559.00	N/A
Totals	75.00	34.00	7,493,208.00	\$6,287,528.00	\$312,450.00	\$526,208.00	\$367,022.00	\$0.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	21.00	\$12,008.22	\$252,172.62	13.00	\$10,818.84	\$140,644.92
Parent & Child	6.00	\$19,993.38	\$119,960.28	8.00	\$19,500.75	\$156,006.00
Employee & Spouse (or Partner)	6.00	\$22,854.76	\$137,128.56	6.00	\$23,081.83	\$138,490.98
Family	30.00	\$31,601.78	\$948,053.40	32.00	\$31,552.37	\$1,009,675.84
Employee Cost Sharing Contribution (enter as negative - )			(\$358,500.00)			(\$340,800.00)
Subtotal	63.00		\$1,098,814.86	59.00		\$1,104,017.74
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	12	\$9,207.56	\$110,490.72	13	\$9,447.96	\$122,823.48
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$20,747.81	\$248,973.72	13	\$20,575.79	\$267,485.27
Family	20	\$37,481.31	\$749,626.20	18	\$35,532.25	\$639,580.50
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	44.00		\$1,109,090.64	44.00		\$1,029,889.25
GRAND TOTAL	107.00		\$2,207,905.50	103.00		\$2,133,906.99

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

[illegible]

### UFB-9 Accumulated Absence Liability

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt      Deductions      Net Debt			Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,745,000.00	\$2,745,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Swim Pool	\$1,377,000.00	\$1,377,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding	\$1,471,727.55		\$1,471,727.55			
Bonds Outstanding	\$9,391,000.00	\$64,317.08	\$9,326,682.92			
Loans and Other Debt	\$4,205,684.52		\$4,205,684.52			
Total (Current Year)	\$19,190,412.07	\$4,186,317.08	\$15,004,094.99			
Population (2010 census)	13,635					
Per Capita Gross Debt	\$1,407.44					
Per Capita Net Debt	\$1,100.41					
3 Yr. Average Property Valuation		\$1,420,388,558.67				
Net Debt as % of 3 Year Avg Property Valuation		1.06%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$959,000.00	\$966,000.00	\$973,000.00	\$6,494,100.00		
Bonds - Interest	\$269,509.00	\$245,819.00	\$220,929.00	\$677,347.00		
Loans & Other Debt - Principal	\$936,695.00	\$973,681.00	\$710,557.00	\$1,386,450.00		
Loans & Other Debt - Interest	\$145,296.00	\$116,938.00	\$83,418.00	\$135,262.00		
Total	\$2,310,500.00	\$2,302,438.00	\$1,987,904.00	\$8,693,159.00		
Total Principal	\$1,895,695.00	\$1,939,681.00	\$1,683,557.00	\$7,880,550.00		
Total Interest	\$414,805.00	\$362,757.00	\$304,347.00	\$812,609.00		
% of Total Current Year Budget	11.37%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	X	AA	X			
Year of Last Rating	X	2013	X			
Mark "X" if Municipality has no bond rating						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]